

UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF NEW YORK

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In re:

KUM GANG, INC.,

Debtor.

Chapter 11

Case No.18-43997-CEC

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**ORDER AWARDING ALLOWANCE OF COMPENSATION TO DEBTOR'S  
PROFESSIONAL ACCOUNTANT**

Upon the application of the above-captioned Debtor for authorization to pay Kang Youl Lee, C.P.A., P.C. the sum of \$6600.00 for accounting services to the Debtor for the approximately 22-week period from July 12, 2018 through December 20, 2018, at the rate of \$300 per week; and the matter having come on to be heard before the Honorable Carla E. Craig, United States Bankruptcy Judge, United States Bankruptcy Court for the Eastern District of New York, on February 7, 2019 (the "Hearing"), at which appeared Kenneth F. McCallion, Esq. on behalf of the Debtor, Jeremy Marc Poland on behalf of Kit Realty, Inc., and Rachel Wolf from the Office of the United States Trustee; and upon the record of the Hearing incorporated by reference herein; and after due deliberation and consideration of all the facts and circumstances herein; and upon review of Debtor's Application and an invoice, dated December 21, 2018 submitted by Kang Youl Lee, C.P.A., P.C.; and it being determined to be in the best interests of the estate, and no further notice being required; it is now hereby

ORDERED, that the Application is granted to the extent set forth herein; and, it is further

ORDERED, that Kang Youl Lee, C.P.A., P.C. is allowed interim professional compensation in the sum of \$6,600 for the period from July 12, 2018 through and including December 20, 2018, and it is further

ORDERED, that Debtor is authorized to pay Kang Youl Lee, C.P.A., P.C., the sum of \$6270.00 for its accounting services for the period from July 12, 2018 through and including December 20, 2018, reflecting a \$330.00 “hold back,” a sum to be held back pending the Court’s approval of the final application for professional compensation and reimbursement of out-of-pocket expenses of Kang Youl Lee, C.P.A., P.C., and it is further

ORDERED, that Debtor’s counsel, McCallion & Associates LLP may release to the Debtor the \$2400.00 it is presently holding in a Special Account, to be used for the payment of a portion of the aforementioned accounting fees; and it is further

ORDERED, that the above compensation is reasonable and necessary as those terms are used in Section 330 of the Bankruptcy Code; and, it is further

ORDERED, that the Debtor is authorized to do such things and expend such funds as may be necessary to implement the terms and conditions of this Order.

**Dated: Brooklyn, New York  
February 25, 2019**



  
Carla E. Craig  
United States Bankruptcy Judge